

NOT FOR PUBLICATION

FILED

UNITED STATES COURT OF APPEALS

AUG 28 2019

FOR THE NINTH CIRCUIT

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

JOHN C. HOM,

Petitioner-Appellant,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent-Appellee.

No. 18-72939

Tax Ct. No. 9778-16L

MEMORANDUM*

Appeal from a Decision of the
United States Tax Court

Submitted August 19, 2019**

Before: SCHROEDER, PAEZ, and HURWITZ, Circuit Judges.

John C. Hom appeals pro se from the Tax Court's decision, following a bench trial, sustaining the Commissioner of Internal Revenue's notice of federal tax lien related to Hom's tax liabilities for tax years 2005 through 2008. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo the Tax Court's

* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

legal conclusions, *Ann Jackson Family Found. v. Comm'r*, 15 F.3d 917, 920 (9th Cir. 1994), and for clear error its factual determinations, *Boyd Gaming Corp. v. Comm'r*, 177 F.3d 1096, 1098 (9th Cir.1999). We affirm.

The Tax Court properly determined that the Commissioner did not err in sustaining the federal tax lien because the record shows that the statutory obligations were met by the settlement officer. *See* 26 U.S.C. § 6330(c)(3) (setting forth matters an appeals officer must consider in making a determination to sustain a proposed levy action). Moreover, the Tax Court properly concluded that Hom was not entitled to challenge his underlying tax liabilities during his collection due process hearing because he was sent a statutory notice of deficiency and previously litigated those liabilities in this court. *See id.* § 6330(c)(2)(B).

AFFIRMED.